

**In the Claims:**

Please cancel claims 1-12, without prejudice, and add new claims 13-29 as follows:

1-12. (Canceled)

13. (New) An apparatus for facilitating making of a connection between an upper tubular and a lower tubular, comprising:

a top drive having a tubular engagement tool; and

a suspension unit operatively connected to the top drive, the suspension unit accommodating movement of the upper tubular.

14. (New) The apparatus of claim 13, wherein the suspension unit includes at least one piston and cylinder to raise and lower the upper tubular.

15. (New) The apparatus of claim 13, wherein the suspension unit can be pneumatically actuated to compensate for the weight of the tubular.

16. (New) The apparatus of claim 13, wherein the suspension unit enables movement of the upper tubular in at least two planes.

17. (New) The apparatus of claim 13, wherein the suspension unit enables movement of the upper tubular in an axial direction with respect to the tubulars to compensate for movement of the upper tubular during making of the connection.

18. (New) The apparatus of claim 13, wherein the suspension unit comprises spherical bearings.

19. (New) The apparatus of claim 13, further comprising a mud pipe for delivering mud to the tubulars.

20. (New) The apparatus of claim 19, wherein the mud pipe is provided with a ball joint at both ends thereof.

21. (New) A method of facilitating making of a connection between an upper tubular and a lower tubular, comprising:

- engaging the upper tubular with a top drive having a suspension unit;
- engaging a lower end of the upper tubular with an upper end of the lower tubular;
- rotating the upper tubular, thereby threading the tubulars to form the connection;

and

- compensating for movement of the upper tubular with the suspension unit during the threading.

22. (New) The method of claim 21, further comprising adjusting the suspension unit to move the upper tubular in at least two planes.

23. (New) The method of claim 21, wherein compensating for movement of the upper tubular comprises pneumatically compensating via at least one piston and cylinder arrangement.

24. (New) A method of facilitating making of a connection between an upper tubular and a lower tubular, comprising:

- engaging the upper tubular with a top drive having a suspension unit;
- compensating for weight of the upper tubular to accommodate movement of the upper tubular; and

- engaging a lower end of the upper tubular with an upper end of the lower tubular to form the connection therebetween.

25. (New) The method of claim 24, wherein engaging the lower end of the upper tubular with the upper end of the lower tubular includes rotating the upper tubular, thereby threading the tubulars together.

26. (New) The method of claim 24, further comprising compensating for movement of the upper tubular with the suspension unit during the threading.
27. (New) The method of claim 24, further comprising adjusting the suspension unit to move the upper tubular in at least two planes.
28. (New) The method of claim 24, wherein compensating for weight of the upper tubular comprises compensating via at least one piston and cylinder arrangement.
29. (New) The method of claim 24, wherein compensating for weight of the upper tubular is pneumatic.